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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION AND STAMPS DEPARTMENT

ORDERS BY THE GOVERNOR

### NOTIFICATION

The 30th October, 2012.

**No.ERTS(T)106/2010/Pt-I/76.**—In exercise of the powers conferred by Sub-Section (3), (4) and (5) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is hereby pleased to make the following amendments in the Central Sales Tax (Meghalaya) Rules (Assam Rules of 1957 as adapted and amended by Meghalaya) hereinafter referred to as the said Rules :-

1. Amendment of Rule 8 :- In Rule 8 (1), the words “shall obtain from the Superintendent of Taxes of his area [a book containing 25 blank declaration forms ‘C’ prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 on payment of rupees five for each form into Government Treasury]”, shall be substituted by the words “shall obtain from the Superintendent of taxes of his area duly [filled declaration forms ‘C’ prescribed under Rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 on payment of rupees five for each form into Government Treasury]” and after the words “shall be made over by him to the selling dealer” insert the words “the Superintendent of Taxes has to fill up the particulars of Bills/Cash memos/Challans that is the Date, the Bills/Cash memos/Challans Nos. and the amount in the space provided at the front page of the counterfoil, the duplicate and the original copies of the form ‘C’ and if the space provided is not sufficient to contain the huge number of the bills, then the words “Details over leaf has to be written and the Details should be clearly written at the back page of the counterfoil, the Duplicate and Original of the form, ‘C’ and the strike mark should be made immediately at the end of the detailed list of the bills in order to prevent the possibility of entering of extra bills by the seller in the Duplicate and Original copies issued to him (seller) and immediately at the end of the details/list, the Superintendent of Taxes/Officer authorized by him has to countersign”.
2. In Rule 8E (1), the words “shall obtain from the Superintendent of Taxes who has registered him as a dealer under the Act, a blank declaration in form ‘F’ prescribed under Rule 12 of the Central rules for furnishing the same to the transferor by whom the goods have been transferred” shall be substituted by the words “shall obtain from the Superintendent of Taxes who has registered him as a dealer under the Act, a duly filled declaration in form ‘F’ prescribed under Rule 12 of the Central rules for furnishing the same to the transferor by whom the goods have been transferred” and after the words “shall be made over by him to the transferor by whom the goods were transferred” insert the words “The Superintendent of Taxes has, to fill up the particular of Bill/Transfer Challans, that is the Date, the Bills/Transfer Challans and the amount in the space provided at the front page of the counterfoil, the Duplicate and the Original

copies of the form 'F' and if the space provided is not sufficient to contain the huge of the number of the bills, then the words "Details over leaf has to be written and the details should be clearly written at the back page of the Counterfoil, the Duplicate and the Original of the Form 'F' and the strike mark should be made immediately at the end of the detailed list of the bills in order to prevent the possibility of entering of any extra bills by the transferor in the Duplicate and Original copies issued to him and immediately at the end of the details/list, the Superintendent of Taxes/Officer authorized by him has to countersign".

3. After Rule 8E, insert the following rule:-

8F. Declaration in Form C or Form F, or Certificates in Form E-I or Form E-II or Form H to be obtained by registered dealers opting for making 'application for such declarations or certificates electronically:-

- (1) The Commissioner under the MVAT Act 2003 may allow the registered dealers under the Act, as may deem fit and proper, who opted for making application electronically for obtaining declarations in Form C or Form F, or Certificates in Form E-I or Form E-II or Form H.
- (2) A registered dealer who opted under sub-rule (1), shall not be eligible to make application under sub-rule (3) to such authority as may be authorized by the Commissioner for obtaining declaration in Form C or Form F, or Certificates in Form E-I or Form E-II or Form H unless he furnishes-
  - (a) every year before making such application in such year, one copy of challan, referred to in sub-rule (4), or one copy of receipt obtained on payment referred to in sub-rule (5) of Rule 31 A of the Meghalaya Value Added Tax Rule 2005, evidencing payment of rupees five for each declaration Forms or certificates to such authority for the issue and delivery of the declarations in Form 'C or Form 'F', or Certificates in Form E-I or Form E-II or Form H upon him by the said authority; and
  - (b) any return under the CST Act or the Meghalaya Value Added Tax Act 2003 or the Meghalaya Sales Tax Act (Assam Act, 1947), together with the receipted challan showing payment of tax, interest and late fee, as the case may be, payable according to such for the furnishing of which the prescribed date has expired.
- (3) A registered dealer opted for making application under sub-rule (2), shall, subject to the conditions mentioned in the provisos to this sub-rule, be allowed to make an application in Form II B electronically for obtaining declaration in Form C or declaration in Form F or certificate in Form E - I or certificate in Form E - II or certificate in Form H, respectively, by way of furnishing the required information in the said application and to transmit information in the form of utilization statement in Form II C electronically in respect of such declaration or certificate received on the previous occasion showing details of utilization of stock of such declaration or certificates, if any:

Provided that the registered dealer referred to in this sub-rule, shall not be allowed to make application for the declaration in form C or Form F, or Certificates in Form E - I or Form E - II or Form H until he has either no such declaration forms or certificate in stock issued to him in the previous occasion or in stock only forty *per centum* or less of the number of declaration forms or certificates issued to him in the previous occasion.

Provided further that no registered dealer who opted for making application under sub-rule (2) shall be allowed to make such application-

- (a) for the declaration in Form C or certificates in Form E-I or certificate in Form E-II or certificate in Form H, for more than once in a quarter of a year; or
- (b) for the declaration in form F, for more than once in a month, unless he furnishes satisfactory reason for making application beyond the number of such application he is entitled to make under this sub-rule:
- (4) Where the authority referred to in sub-rule (2) is satisfied that the application for obtaining declarations or certificates is correct and in order and necessary information has been furnished electronically in Form II C by a registered dealer who opted for making application under sub-rule (2), such

authority shall issue the required number of declaration in Form C or Form F, or certificates in Form E-I or Form E-II or Form H to such registered dealer and such authority shall cause delivery by speed post or by a courier, of the said declarations or certificates to such dealer at his principal place of business as recorded in his certificate of registration under the Act:

Provided that where such registered dealer has certain number of declarations or certificates in stock, the said authority shall issue such number of declarations or certificates as reduced by the number of declarations or certificates already in stock.

- (5) Where such registered dealer to whom such declaration or certificate is issued refuses to take delivery of such declaration or certificate or where such registered dealer is not available for receipt of such declaration or certificate or where such dealer has no existence at the principal place of business as recorded in his certificate of registration under the Act or for any other reason where such declaration or certificate cannot be delivered upon him, the authority referred in sub-rule (2) shall inform him electronically about the non-delivery of such declarations or certificates:

Provided that where such registered dealer furnishes satisfactory reason electronically regarding such non-delivery within seven days from the date of receipt of the information from the said authority in this regard and request the said authority for delivery of such declarations or Certificates upon him, the authority referred to in sub-rule (2) shall proceed to deliver such declarations or certificates once again to such dealer at his principal place of business:

Provided further that where such declaration or certificates cannot be delivered to the dealer for the second time, the authority referred to in sub-rule (2) shall proceed to cancel such blank declarations or certificates by mutilating or defacing such declarations or certificates and keeping the serial numbers inscribed on such declaration or certificates intact.

- (5) Where an application for declaration in form 'C' or Form 'F' or certificates in Form E-I or Form E-II or Form H is made before the authority referred to in sub-rule (1) of Rule 8 by a dealer opting under this rule before the date of coming into force of the provisions of this rule and such application is pending for disposal, or issue of the declarations in form C or Form F or Certificates in Form E-I or Form -II or Form H has been withheld, on the date immediately preceding the date of coming into force of this rule, such application shall be deemed to be not lying with the said authority, and the provisions of this rule shall be applicable in respect of the registered dealers who opted under sub-rule (1), or and from the said date of coming into force of the provisions of this rule.

**J. LYNDOH,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.